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Speaking and writing

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Accounting

December

J. Byrne Kelly (New York)
National Foundation of Health, Welfare
and Pension Plans, Inc., Honolulu.
"Accounting, Auditing and Internal
Control Concepts."

John F. Utley (Executive)
Eight gas distribution company
representatives, Indianapolis.
"Economics and Accounting for the
Underground Storage of Gas."

January

John A. Favret (Cleveland)
Cleveland Bar Association first
annual Securities Institute, Cleveland.
"The Guides for an Acquisition—
Accounting for the Acquisition."

Warren K. Wentworth (Boston)
First annual Federal Tax Institute,
Boston University, Boston.
"Changes in Accounting Methods,
Computation of Working Capital Under
Section 531 and Limitations on NOL
Carryovers."

Albert W. White, Jr. (Rochester)
Financial Council, Rochester Builders
Exchange, Rochester, New York.
"Pronouncements of the APB Relevant to
Construction Accounting."

February

Kostas Gussis (Newark)
New Jersey CPA Society,
Middlesex-Somerset chapter.
"Substandard Reporting by CPAs."

Eugene L. Larkin, Jr. (New York)
Corporate Seminars, Inc., New York.
"The Impact of Accounting Practice in
(Bank) Portfolio Management."

Wilbert H. Schwotzer (Atlanta)
Atlanta SEC study group, Atlanta.
"Recent Developments in Financial
Reporting as They Affect Filings
with the SEC."

March

Oscar S. Gellein (Executive)
Cincinnati chapters of the Ohio CPA
Society and Financial Executives
Institute. Also Ohio CPA Society,
Cleveland chapter.

"Developments Concerning the
Accounting Principles Board."

John W. Gilbert (Philadelphia)
National Association of Accountants,
South Jersey chapter, Cherry Hill.
"What the Accountant Should Know
About Bankruptcy Proceedings."

David Goldman (Executive)
Financial Executive, March 1971.
"Stock Options—Where to Now."

Jack C. Jarratt (Kansas City)
Kansas Junior College, Business
Department, Kansas City.
"Requirements for Becoming Certified as
a CPA; Description of a CPA's Work."

Diane Harris (Miami)
Miami-Dade Junior Colleges invitational
banquet sponsored by Dade County
chapter of Florida Institute of CPAs,
University of Miami, Coral Gables.
"A Career in Public Accounting."

Ralph W. Newkirk, Jr. (Philadelphia)
Robert Morris Associates,
Philadelphia chapter.
"Accounting for Long-Term Leases."

Auditing

December

Charles E. Collins, Gabriel Heffes
(Mexico City)
National University School of Business,
seminar for faculty of the advanced study
group, Mexico City. "Auditape."

Gabriel Heffes (see Collins)

Arlo M. Hall, Kenneth G. Krueger
(Denver)
Hospital Financial
Management Association,
Colorado-Wyoming chapter, Denver.
"Current Developments in Medicare,
Medicaid and Blue Cross."

Kenneth G. Krueger (see Hall)

Paul D. Stevens (Los Angeles)
General Electric time-sharing executives,
Bethesda, Maryland.

"Business Applications on Time-Sharing
Computer Systems." Also California CPA
Society, Los Angeles chapter, Whittier.
"Unaudited Financial Statements."

January

Daniel J. Ciecok (Chicago)
American Management Association
seminar for internal auditors, Chicago.
"The Use of Statistical Methods in
Auditing."

Martin D. Cohen (Chicago)
Federal Government Accounting
Association, Chicago chapter.

"Masterminding the Computer—
Haskins & Sells Auditape System."

Ronald L. Colwell (Milwaukee)
Wisconsin State University auditing
class, Whitewater.

"Haskins & Sells Auditape System."

Robert M. McClaskey, Jr. (Miami)
Bank Administrative Institute
audit course, Miami.
"Audit of Commercial Loans."

Rosemary A. Schlank (Newark)
American Society of Women Accountants,
New Jersey chapter, Newark.
"Application of Field Audit Standards."

February

Henry G. Absher (Charlotte)
Institute of Internal Auditors,
Piedmont-Carolinas chapter, Charlotte.
"What the Outside Auditor Expects of
the Internal Auditor."

Ronald D. Adams (Columbus),
Gerald DeBrunner (Cincinnati)
Hospital Financial Management
Association, Southwestern Ohio
chapter, Cincinnati.

"Internal Control as It Relates to Revenue
and Cash Receipts of a Hospital."

Gerald DeBrunner (see Adams)

Jerry W. Kolb (Chicago)
University of Illinois accountancy club,
Urbana. "Auditing with the Auditape
System." Also DePaul University
auditing classes, Chicago.
"Haskins & Sells Auditape System."

Harry R. Steele (Los Angeles)
Bank of California in-bank training
program sponsored by California CPA
Society, Los Angeles chapter. "The CPA
and His Client's Financial Statements."

March

Ronald C. Baldwin (Executive)
Bloomfield College auditing class,
Bloomfield, New Jersey.
"Statistical Sampling in Auditing."

Albert A. Cardone (New York)
Eastern Association of College and
University Business Officers, New York.
"Internal Audit: Authority for Reliance
upon by the CPA; Differences in Approach
to Financial and Operational Auditing."

James F. Dunn, Jr. (Houston)
National Association of Accountants,
Sabine chapter, Lake Charles, Louisiana.
"Auditing and Your Computer."

Jimmie S. Howell, Richard A. Pennock
(New Orleans)
Mississippi State University chapter of
Beta Alpha Psi, State College.
"Haskins & Sells Auditape."

Jimmie S. Howell (New Orleans)
Louisiana State University business
faculty, accounting and EDP classes,
Alexandria. "Haskins & Sells Auditape."

Ralph J. Kliber (Detroit)
Indiana CPA Society, South Bend.
"Financial Statements—A Language."

Barry J. Knamm (Rochester)
American Society of Women Accountants,
Rochester chapter. "Rising Hospital
Costs—One Man's Views."

John E. Kuhn (Baltimore)
Morgan State College accounting
graduate students, Baltimore.
"Current Auditing Concepts."

Allan A. Leiter (Miami)
American Institute of Banking bank
management training program, Miami.
"CPA Services."

Ralph W. Newkirk, Jr.,
Ralph W. Piersall, Jr. (Philadelphia)
National Association of Accountants,
Delaware chapter, Dover. "Auditape:
A Tool for Auditors and Management."

William E. Nollsch (Denver)
Colorado University graduate class,
Denver. "Auditape."

John S. Pavlik (New Haven)
National Association of Accountants,
New Haven chapter. "Haskins & Sells
Auditape System."

Richard A. Pennock (see Howell)

Ralph W. Piersall, Jr. (see Newkirk)

R. Wayne Stoker (Salt Lake City)
University of Utah undergraduate
accounting seminars, Salt Lake City.
"Auditape Applications in Auditing."

Taxation

October

Egerton W. Duncan (Executive)
The Tax Executive, October 1970.
"Taxation of U.S. Executives Abroad."

December

Milton C. Clow (San Diego)
California CPA Society,
San Diego chapter.

"Federal Income Taxes as They Apply to
Accounts and Notes Payable on
the Balance Sheet."

Charles F. Collins (Dayton)
Engineering and Science Institute,
Dayton. "Investments and Taxation."

Henry D. Forer, Bruce B. Packman (Miami)
National Society of Controllers and
Financial Officers of Savings
Associations, Miami.

"Income Tax Considerations of Savings
and Loan Service Corporations."

Charles L. Gunnarson (San Diego)
California CPA Society,
San Diego chapter.

"Federal Income Taxes as They Relate to
the Cash Portion of the Balance Sheet."

John A. Miller (Fort Lauderdale)
Introductory comments, joint meeting of
Broward chapter of Florida CPAs and
Broward Bankers Association,
Fort Lauderdale.

"Security Losses of Commercial Banks."

Judy W. Walsh, Norman M. Spieler
(Los Angeles)
Law, Trust, Tax and Insurance Council,
Los Angeles. "Year-End Planning."

Douglas L. Newell (Cleveland)
American Institute of CPAs, Wichita,
Kansas. AICPA Corporate Workshop.
Also Ohio CPA Society 1970 federal
taxation forum, Cleveland.
"Private Foundations." Also Public
Accountants Society of Ohio, Cleveland.
"Charitable Contributions."

Bruce B. Packman (see Forer)

Robert A. Pitcel (Milwaukee)
National Association of Accountants,
Racine-Kenosha chapter,
Racine, Wisconsin.

"Your 1970 Federal Tax Return—
What's New?"

David F. Rung (Cleveland)
Ohio CPA Society 1970 federal
taxation forum, Cleveland.
"New Benefits in Contributions."

Norman M. Spieler (see Walsh)

January

Richard C. Bauer (Philadelphia)
Rotary Club, Coplay, Pennsylvania.
Also The Philadelphia Industrial
Management Club, Philadelphia.
"Tax Considerations for the Small
Businessman."

David F. Bertrand (Executive)
Institute on U.S. Taxation on
Foreign Income, Inc., New York.
"New Tax Treaty Developments."

Eugene R. Brown (Rochester)
Optimist International Club,
Whitesboro chapter.
"Estate Planning for Executives."

Vernon W. Bryant, Jr.,
Jack W. McCaslin (Fort Worth)
Refrigeration Service Engineers Society
of Fort Worth. "Changes in the Federal
Income Tax Law Affecting
Small Business and Individuals."

Robert W. Buesser (New York)
New York State CPA Society seminar,
New York. "Foreign Tax Credit—
Source of Income."

Matthew K. Chew (Phoenix)
University of Arizona chapter of
Beta Alpha Psi, Tucson.
"The CPA as a Specialist—
Tax Practice in Particular."

Milton C. Clow (San Diego)
National Association of Accountants,
San Diego chapter.
"Real Estate Syndicates."

E. Robert Eliason (Chicago)
National Association of Accountants,
Tri-Cities chapter, Davenport, Iowa.
"1969 Tax Reform Act."

Gerald Farmer (Fort Lauderdale)
Florida Institute of CPAs, Broward
County chapter, Fort Lauderdale.
"Tax Reform Act Changes Affecting
Multiple Corporations and
Subchapter S Corporations."

Betty S. Hale (see Williamson)

William O. Hetts (San Francisco)
California CPA Society, San Francisco
chapter. "Procedural and Technical
Discussion with Internal Revenue
Service Officials." Also National
Association of Accountants, Oakland-East
Bay chapter, Berkeley, California.
"1969 Reform Act—Its Effect on
Executive Compensation Planning."

Raymond L. Horn (Los Angeles)
California CPA Society, Los Angeles
chapter, Centinela Valley group,
Los Angeles. "Proposed Gift and
Estate Tax Law Changes."

Norman R. Kerth, Larry C. Rabun
(New Orleans)

Introductory remarks to account
executives of Merrill Lynch, Pierce,
Fenner & Smith, Inc., New Orleans.
"Estate Planning for Executives."

Edward C. Kimball (New Orleans)
Louisiana CPA Society, New Orleans
chapter. "New Developments in Taxation
of Corporations."

Roy G. Kimball (Portland)
Oregon Tax Club, Portland.
"Multiple Corporations—
Selected Reform Topics."

Marvin E. Korf (Colorado Springs)
The Tax Exchange Club, Colorado Springs.
"Current Tax Revisions."

John J. Kron (Cincinnati)
Ohio CPA Society, Cincinnati chapter.
"1970 Tax Developments."

Richard V. Leighton (New York)
New York Tax Committee of the Financial
Executives Institute, New York.
"Planning for Executive Compensation
Under the Tax Reform Act."

Harold G. Levell (Memphis)
National Association of Accountants,
Memphis.
"Tax Planning Under Tax Preferences."

Luther W. Lynch (see Williamson)

Jack W. McCaslin (see Bryant)

Jack W. McCaslin (Fort Worth)
Texas CPA Society, Fort Worth chapter.
"Tax Reform Act of 1969—Multiple
Corporations, Moving Expenses,
Restricted Property."
Also panel discussion,
General Dynamics Corporation
Management Association, Fort Worth.
"Federal Income Tax Problems of
Individuals."

James E. McDole (Newark)
Lions Club, Elizabeth, New Jersey.
"Recent Developments Pertaining to
Income Tax Returns of Individuals."

Douglas L. Newell (Cleveland)
National Association of Accountants,
Ohio-Western Reserve chapter, Ashtabula,
Ohio. "New Depreciation System."

speaking writing

Larry C. Rabun (see Kerth)

Larry C. Rabun (New Orleans)
American Society of Women Accountants,
New Orleans chapter. "Tax Reform Act
of 1969—Selected Provisions
Affecting Individuals."

Rudolph C. Shepard (Orange County)
Southern California Society of
Professional Fund Raisers,
Downey, California.
"The Effect of the 1969 Tax Reform Act
on Charitable Contributions."

Judy W. Walsh (Los Angeles)
Arizona CPA Society, Phoenix.
"Income Taxation of Estates and Trusts."

George Weinstein (New Haven)
Fairfield Chamber of Commerce,
Fairfield, Connecticut. "The Tax Reform
Act of 1969 and the Businessman."

Hardy T. Williamson, Luther W. Linch
(Atlanta)
Senior accountants meeting, Atlanta.
"Estate Planning for Executives."

Hardy T. Williamson, Betty S. Hale
(Atlanta)
Citizens and Southern National Bank
trust officers, investment counselors and
new business department, Atlanta.
"Estate Planning for Executives."

Kenneth R. Wiseman (Dayton)
Dayton Credit Women's Association,
Dayton.
"Individual Income Tax Changes in 1970."

February

Frederick W. Bassinger (Minneapolis)
Taxation for Accountants, February 1971.
"Liquidation of a Corporation: When
Should It Be Undertaken and
What Are the Choices?"

Stephen B. Bauer (New York)
New Providence-Berkeley Heights Jaycees,
New Jersey. "Tax Planning for Junior
Executives, with Emphasis on 1969
Tax Reform Act."

William H. Brown (Los Angeles)
University of California Foreign
Students Association, Los Angeles.
"U. S. Taxation of Resident and Non-
Resident Aliens." Also Church of
Jesus Christ of Latter-Day Saints,
Pomona Ward, California. "Individual
Income Tax Returns—1970."

Franz Capraro (Miami)
Dow Chemical Co. Latin America, Coral
Gables, Florida. "Federal Income
Taxation of Employee Transfers."

H. Clayton Chandler, John R. Pitcairn
(Washington)
Prentice-Hall Tax Ideas, February 1971.
"Tax Advantages of Cattle Operations."

James R. Cummings (Denver)
Colorado CPA Society, Colorado Springs
chapter. "Tax Planning Through the
Limited Partnership."

H. Bruce Francis (Las Vegas)
CPAs of Southern Nevada area, Las Vegas.
"1969 Tax Reform Act—Charitable
Contributions for Individuals."

Dale E. Gilliam (Dayton)
Ohio CPA Society, questions from radio
audience of Pete Lavis Show, Station
WAVI, Dayton.
"Individual Income Taxes."

Richard V. Leighton (New York)
The New York CPA, Federal Taxation
Column, February 1971.
"Earned Income and the Maxtax."

Douglas L. Newell (Cleveland)
Ohio CPA Society, Cleveland chapter.
"New Depreciation System."

Larry C. Rabun (New Orleans)
Louisiana CPA Society, Baton Rouge
chapter. "Tax Reform Act of 1969—
Selected Provisions Affecting
Commercial Banks."

Donald R. Szama, George R. Scholl
(Baltimore)
Institute of Construction Contractors
Upgrading, Baltimore. "Responsibilities
for Withholding, Depositing, Paying and
Reporting of Income Tax, Social Security
Taxes and Federal Unemployment Tax."

George R. Scholl (see Szama)
Anthony P. Spohr (New York)
Tax Adviser, February 1971.
"Multiple Corporations as a Tax Saving
Device: 1913-1969 TRA."

Joy St. J. Traylor (New Orleans)
American Society of Women Accountants,
New Orleans. "Statements Numbers 6 and
7 on Responsibilities in Tax Practice."

MAS

January

Phillip J. Berns (Chicago MAS)
National Association of Accountants,
Appleton, Wisconsin. "Direct Costing."

Kenneth C. Cole (San Francisco MAS)
Financial Executives Institute, Honolulu
chapter. Also National Association of
Accountants, Honolulu chapter.
"Embezzlement Through the Computer."

Donald D. Irvin (San Francisco MAS)
San Jose State College EDP management
class, San Jose, California.
"Objective-Oriented EDP"

Marvin C. Kelly (New York MAS)
Syracuse University graduate business
students, Syracuse, New York.
"Management Science-Decision Models."

Nolan J. Moore (Cincinnati MAS)
Data Processing Management Association,
Certificate in Data Processing review
course, Dayton.
"Management Principles."

Leonard Pace (New York MAS)
Managerial Practices, New York
University Club, New York.
"Case History of Developing a
Management Information System."

February

Allison L. Augur, Jr. (Cincinnati MAS)
National Association of Accountants,
Louisville chapter.

"Providing Information for Management."

Richard M. Bird (Cincinnati MAS)
National Association of Accountants,
Dayton chapter.

"Administrative Management
of Automated Information Systems."

Stephen A. Faunce (Chicago MAS)
The Forman's Letter, February 1971.
"More Than Money Necessary."

Nolan J. Moore (Cincinnati MAS)
Kenneth A. Rash (Chicago MAS)
Hospital Financial Management
Association,
Southwest Ohio chapter, Cincinnati.
"Hospital Budgeting in Anticipation
of Impending Health Care Legislation."

Kenneth A. Rash (see Moore)

March

Anthony M. Joseph (San Francisco MAS)
Metropolitan Controllers' Association,
New York. "Inventory Management for
Retailers via the Scientific Management
Approach."

Edward J. McGovern (Philadelphia MAS)
Eastern Association of College &
University Business Officers, New York.
"Computer Measurement, Returns and
Expectations—Total Information System."

Lowell S. Pethley (Chicago MAS)
Bank Administration Institute,
Chicago chapter.
"Bank Costs for Planning and Control."

Thatcher W. Rea, Jr. (Miami MAS)
Machine Knife Association, Key Biscayne,
Florida. "Approaches to Cost Control."

Paul D. Stevens (Los Angeles)
Accounting Society of California State
College at Long Beach. "Time-Sharing—
Implications for Accountants."

G. William Thomason (Los Angeles MAS)
Petroleum Accountants Society budget
and forecasts committee,
Los Angeles chapter.
"Financial Planning and Control."

The Profession

November

Robert F. Schapperle (Philadelphia)
Villanova University Accounting
Society, Strafford, Pennsylvania.
"Accounting Education—
Theory and Practice."

December

Elmer G. Beamer (Cleveland)
Southern University, Baton Rouge,
Louisiana. "Opportunities for Blacks
in Public Accounting." Also
North Texas State University, Denton.
"Accounting Curriculum."

Francis X. Burns, Jr. (Baltimore)
The Catholic High School of Baltimore.
"Opportunities in Accounting."

Camillus D. Conway (Chattanooga)
University of Tennessee accounting
club, Chattanooga. "What Does the
Public Accounting Profession Expect
from New Graduates?"

Karen A. Dippong (Cleveland)
Cloverleaf Senior High School Intensive
Office Education Club, Lodi, Ohio.
"How to Prepare for a Career." Also
Cloverleaf Senior High School
accounting class, Lodi, Ohio.
"Different Aspects of Accounting."

W. Edward Dowling (New Haven)
Wilby High School Business Club,
Waterbury, Connecticut.

"Accounting Careers." Also
Sacred Heart University,
Bridgeport, Connecticut.
"A Career in Public Accounting."

William W. Gerecke (Los Angeles)
California Employment Association,
Los Angeles.
"Placement Opportunities in Accounting."

Terence F. Healy (Portland)
University of North Dakota chapter of
Beta Alpha Psi, Grand Forks.
"College Recruiting from the Recruiter's
Side of the Desk."

James L. Johnston (Orange County)
Garden Grove West Rotary Club,
Orange County, California.
"The Rotary Foundation."

Jack B. Kase (New Orleans)
Louisiana State University Accounting
Association chapter of Alpha Theta
Epsilon, New Orleans.
"First Months in Public Accounting."

Glen R. McDaniel (Portland)
University of North Dakota chapter of
Beta Alpha Psi, Grand Forks.
"Accountants' Legal Responsibility."

Don A. Nelson (Los Angeles)
California State College Accounting
Society, Fullerton.
"Professional Ethics."

D. Robert Nicholson (Rochester)
Clarkson College of Technology,
Alpha Kappa Psi, Potsdam, New York.
Haskins & Sells Foundation Scholarship
Award. Also New York State CPA Society
Candidates, Inc., Rochester chapter.
"The Life and Times of a CPA."

Albert W. White, Jr. (Rochester)
Syracuse University chapter of
Beta Alpha Psi, Syracuse. Haskins
& Sells Foundation Scholarship Award.

January

Leonard M. Brooke (New Orleans)
League of Women Voters, WYES-TV,
New Orleans. "Financing Alternatives
for the Local School System."

Donald Grischow (see Huebner)

James D. Huebner, Donald Grischow
(Cleveland)
Mount Union College advanced
accounting class, Alliance, Ohio.
"What Is Public Accounting?"

James B. Miller (Pittsburgh)
West Virginia University chapter of
Beta Alpha Psi, Morgantown.
Haskins & Sells Foundation
Scholarship Award.

Virgil V. Pedersen (San Diego)
Society of Industrial Realtors,
San Diego. "San Diego Story."

February

Walter E. Biedrzycki (Wilmington)
University of Delaware business career
day for high school seniors, Newark.
"Why I Choose Public Accounting
As a Profession."

C. Dean Boyd (Colorado Springs)
Irving Junior High School, Colorado
Springs. "What Accountants Do."

J. Michael Cook (Miami)
University of Florida, Upsilon chapter
of Beta Alpha Psi, Gainesville.
"Internship Opportunities."

John J. Higgins (Detroit)
University of Michigan chapter of
Alpha Kappa Psi, Ann Arbor.
"Interviewing Techniques for Today's
College Graduate."

Virgil V. Pedersen (San Diego)
Western Washington State Rotary
District, Seattle. "San Diego Story."

R. David Wallace (Miami)
Miami Beach Senior High School business
education students, Miami Beach.
"A Career in Accounting."

Lorin H. Wilson (Los Angeles)
California CPA Society, Sacramento
chapter. "Education and Experience
Requirements for CPAs: Report of the
California Society of CPAs
Ad Hoc Committee."

March

Ronald D. Burgess (San Diego)
Madison High School, San Diego.
"Careers in Public Accounting."

Joseph P. Healy (Philadelphia)
John W. Hallahan High School
Career Forum, Philadelphia.
"A Career as a CPA."

Jimmie S. Howell (New Orleans)
Louisiana State University chapter of
Beta Alpha Psi, Alexandria.
"The CPA in Public Practice."

Edwin R. Lang (Newark)
National Association of Accountants,
North Jersey Shore chapter. "Minority
Groups and the Accounting Profession."

Alan S. Lanka (San Francisco)
Assembly sponsored by Chi Pi Alpha for
accounting and business students of
Golden Gate College, San Francisco.
"Opportunities in Public Accounting."

Allan A. Leiter (Miami)
American Institute of Banking, Miami.
"CPA Services."

Lewis S. Matzkin (New Haven)
Stone School of Business accounting
students, New Haven.
"Careers in Accounting."

Floyd A. Petersen (Salt Lake City)
Brigham Young University chapter of
Beta Alpha Psi, Provo, Utah.
"Accountants' Legal Liability."

Paul D. Stevens (Los Angeles)
East Los Angeles College accounting
class, Los Angeles.
"A Career in Public Accounting."

Robert E. Wailes, Jr. (Birmingham)
Shades Valley High School junior and
senior students, Homewood, Alabama.
"Why Not Choose a Public
Accounting Career?"

James L. Williams (Houston)
Texas Agricultural and Mechanical
University Accounting Society,
College Station.
"The Uniform CPA Examination."

John A. Yannacone (Philadelphia)
University of Pennsylvania Wharton
School of Finance and Commerce chapter
of Beta Alpha Psi, Philadelphia. Haskins
& Sells Foundation Scholarship Award.